

NATIONAL MEDIATION BOARD

ANNUAL PERFORMANCE
AND ACCOUNTABILITY
REPORT FY2012

FINANCIAL REPORTS & MANAGEMENT ASSURANCES

54

NATIONAL MEDIATION BOARD STATEMENT OF CHANGES IN NET POSITION

For the Year Ended September 30,
2012 and September 30, 2011

	2012	2011
UNEXPENDED APPROPRIATIONS:		
Beginning Balance – October 1, 2010	\$ 3,716,794	\$ 3,259,683
Prior Period Adjustments	0	(28,802)
Beginning Balance Adjusted	\$ 3,716,794	\$ 3,230,881
Appropriations Received	13,436,000	13,463,000
Other Adjustments	(238,677)	(358,876)
Appropriations Used	(12,340,985)	(12,618,211)
TOTAL UNEXPENDED APPROPRIATIONS	\$ 4,573,132	\$ 3,716,794
CUMULATIVE RESULTS OF OPERATIONS:		
Beginning Balance – October 1, 2010	\$ (781,290)	\$ (719,819)
Prior Period Adjustments – All Other Funds	0	28,803
Beginning Balance as Adjusted – All Other Funds	\$ (781,290)	\$ (691,016)
Appropriations Used – All Other Funds	12,340,985	12,618,211
Imputed Financing – All Other Funds (Note 5)	465,948	480,538
Net Cost of Operations – All Other Funds	(12,398,439)	(13,189,023)
TOTAL CUMULATIVE RESULT OF OPERATIONS	\$ (372,796)	\$ (781,290)
NET POSITION	\$ 4,200,336	\$ 2,935,504